

National Aeronautics and Space Administration
Headquarters
Washington, DC 20546-0001



January 8, 2009

Reply to Attn of: Office of the Chief Financial Officer

TO: Officials-in-Charge of Headquarters Offices
Directors, NASA Centers

FROM: Deputy Chief Financial Officer

SUBJECT: Financial Management Requirements Conversion to National Aeronautics and
Space Administration (NASA) Procedural Requirements

With the issuance of NASA Policy Directive (NPD) 9010.2, "Financial Management," dated October 23, 2008, NASA's Financial Management Requirements (FMR) are now a part of the Agency's directives system, as outlined in NPD 1400.1, "Documentation and Promulgation of NASA Internal Requirements," and NASA Procedural Requirements (NPR) 1400.1, "NASA Directives Procedural Requirements." The new NPRs, which were converted from FMRs, are accessible from the NASA Online Directives Information System (NODIS) Document Library at <http://nodis3.gsfc.nasa.gov/>. A conversion table that cross references the former FMRs to the appropriate NPRs is provided as Enclosure 1 and a table that lists the information by NPR number is provided as Enclosure 2 to assist you in finding information on specific subjects.

The Office of the Chief Financial Office shall continue to maintain responsibility for these NPRs and future revisions to the requirements will be processed through the NODIS Document Management System.

If you have any questions, please contact Shelley Meredith or Pam Brock. Shelley may be reached by e-mail at shelley.j.meredith@nasa.gov or by phone at (202) 358-1028. Pam may be reached by e-mail at pamela.brock-1@nasa.gov or by phone at (202) 358-7063.

A handwritten signature in black ink, appearing to read "Terry Bowie".

Terry Bowie

2 Enclosures

Officials-in-Charge of Headquarters Offices

Deputy Administrator/Ms. Dale
 Associate Administrator/Mr. Scolese
 Chief of Staff/Mr. Morrell
 Associate Deputy Administrator/Mr. Scales
 Assistant Associate Administrator/Ms. Johnson
 White House Liaison/Ms. Cherry
 Assistant Administrator for External Relations/Mr. O'Brien
 Assistant Administrator for Security and Program Protection/Mr. Forsythe
 Associate Administrator for Aeronautics Research Mission Directorate/Dr. Shin
 Associate Administrator for Exploration Systems Mission Directorate/Mr. Cooke
 Associate Administrator for Institutions and Management/Mr. Luedtke
 Assistant Administrator for Diversity and Equal Opportunity/Ms. Manuel
 Assistant Administrator for Human Capital Management/Ms. Dawsey
 Assistant Administrator for Infrastructure/Ms. Dominguez
 Assistant Administrator for Internal Controls and Management Systems/Mr. Becker
 Assistant Administrator for Procurement/Mr. McNally
 Assistant Administrator for Small Business Programs/Mr. Delgado
 Executive Director, Headquarters Operations/Mr. Jedrey
 Executive Director, NSSC/Mr. Arbuthnot
 Associate Administrator for Program Analysis and Evaluation/Dr. Hawes
 Associate Administrator for Science Mission Directorate/Dr. Weiler
 Associate Administrator for Space Operations Mission Directorate/Mr. Gerstenmaier
 Chief Engineer/Dr. Ryschkewitsch
 Chief Financial Officer/Mr. Spoehel
 Chief Health and Medical Officer/Dr. Williams
 Chief Information Officer/Mr. Pettus
 Chief Safety and Mission Assurance/Mr. O'Connor
 Chief of Strategic Communications/Mr. Shank
 Assistant Administrator for Communications Planning/Ms. Erickson (Acting)
 Assistant Administrator for Education/Dr. Winterton
 Assistant Administrator for Legislative and Intergovernmental Affairs/Mr. Bruner
 Assistant Administrator for Public Affairs/Mr. Mould
 Director, Innovative Partnerships Program Office/Mr. Comstock
 Director, Office of Program and Institutional Integration/Mr. Keegan
 General Counsel/Mr. Wholley
 Inspector General/Mr. Cobb

Directors, NASA Centers

Ames Research Center/Dr. Worden
 Dryden Flight Research Center/Mr. Petersen
 Glenn Research Center/Dr. Whitlow
 Goddard Space Flight Center/Mr. Strain

Jet Propulsion Laboratory/Dr. Elachi
 Johnson Space Center/Mr. Coats
 Kennedy Space Center/Mr. Cabana
 Langley Research Center/Ms. Roe
 Marshall Space Flight Center/Mr. King
 Stennis Space Center/Mr. Goldman

cc:

Director, Budget Management and Systems Support/Mr. Bridge
 Executive Secretariat/Mr. Box
 Office of the Administrator/Ms. Mays
 Office of the Administrator/Ms. Sweeney
 Office of the Deputy Administrator/Ms. Roberts
 Office of the Chief Financial Officer/Ms. Brock
 Office of the Chief Financial Officer/Mr. Buford
 Office of the Chief Financial Officer/Mr. Fuller
 Office of the Chief Financial Officer/Ms. Hyland
 Office of the Chief Financial Officer/Ms. Meredith
 Office of the Chief Financial Officer/Mr. Peterson
 Office of the Chief Financial Officer/Mr. Schurr
 Office of the Chief Financial Officer/Mr. Ward
 NASA Shared Services Center/Ms. Short

Chief Financial Officers, NASA Centers

Ames Research Center/Mr. Agnew
 Dryden Flight Research Center/Mr. Gardner
 Glenn Research Center/Ms. Watson
 Goddard Space Flight Center/Ms. Abell
 Jet Propulsion Laboratory/Mr. Johnson
 Johnson Space Center/Mr. Beall
 Kennedy Space Center/Ms. Kroskey
 Langley Research Center/Mr. Winter
 Marshall Space Flight Center/Ms. Cucarola
 Stennis Space Center/Mr. Bevis

Deputy Chief Financial Officers, NASA Centers

Ames Research Center/Mr. Liang
 Dryden Flight Research Center/Ms. Zellmer
 Glenn Research Center/Mr. Sivic (Acting)
 Goddard Space Flight Center/Ms. Baker
 Jet Propulsion Laboratory/Mr. Proia
 Johnson Space Center/Ms. Claunch
 Marshall Space Flight Center/Mr. Brown

Deputy Chief Financial Officers for Finance, NASA Centers

Ames Research Center/Ms. Werner
 Glenn Research Center/Ms. McLaughlin
 Goddard Space Flight Center/Mr. Wolz
 Jet Propulsion Laboratory/Ms. Milbrandt
 Johnson Space Center/Ms. Sampay
 Kennedy Space Center/Mr. Lenck
 Langley Research Center/Mr. Tenney
 Marshall Space Flight Center/Mr. Alexander
 Stennis Space Center/Ms. Whitehead

Chief Financial Officers for Resources, NASA Centers

Ames Research Center/Mr. Ledbetter
 Glenn Research Center/Ms. Pouliot
 Goddard Space Flight Center/Mr. Gaukler
 Jet Propulsion Laboratory/Ms. Stevens
 Johnson Space Center/Mr. Birmingham
 Kennedy Space Center/Ms. Henderson
 Langley Research Center/Ms. Prohaskal
 Marshall Space Flight Center/Mr. Tiede
 Stennis Space Center/Ms. Perwien

Control Account Managers, NASA Headquarters

Office of Advanced Business Systems/Ms. Malone
 Office of Aeronautics Research Mission Directorate/Mr. Irvin
 Office of Education/Mr. Murphy
 Office of Exploration Systems Mission Directorate/Mr. Hunter
 Office of Science Mission Directorate/Ms. Tupper
 Office of Shared Capabilities Asset Program/Ms. Humphrey
 Office of Space Operations Mission Directorate/Mr. Radzanowski
 Office of the Chief Engineer/Ms. Coleman
 Office of the Inspector General Resources Management/Ms. Rybicki

Directives Managers, NASA Headquarters

Office of External Relations/Ms. Shephard
 Office of External Relations/Mr. Condes
 Office of Security and Program Protection/Ms. Dodson
 Office of Aeronautics Research Mission Directorate/Mr. Crockett
 Office of Exploration Systems Mission Directorate/Ms. Camp
 Office of Exploration Systems Mission Directorate/Ms. Jakes-Scales
 Office of Institutions and Management/Ms. Bloxon

Office of Diversity and Equal Opportunity/Ms. Chambers
 Office of Diversity and Equal Opportunity/Ms. Evans
 Office of Human Capital Management/Ms. Burroughs
 Office of Infrastructure and Administration/Ms. Johnson
 Office of Internal Controls and Management Systems/Ms. Parker
 Office of Procurement/Ms. Pomponia
 Office of Small Business Programs/Ms. Lee
 Office of Headquarters Operations/Ms. Mackall
 Office of Program Analysis and Evaluation/Ms. Akst
 Office of Science Mission Directorate/Ms. Jenkins
 Office of Space Operations Mission Directorate/Mr. Salvas
 Office of the Chief Engineer/Ms. Moore
 Office of the Chief Financial Officer/Ms. Ebron
 Office of the Chief Health and Medical Officer/Ms. Barnes
 Office of the Chief Information Officer/Ms. Shaeffer
 Office of the Chief Safety and Mission Assurance/Ms. Loewy
 Office of the Chief Safety and Mission Assurance/Ms. Minor
 Office of the Chief of Strategic Communications/Vacant
 Office of Communications Planning/Vacant
 Office of Education/Ms. Knowles
 Office of Education/Ms. Ball
 Office of Legislative and Intergovernmental Affairs/Ms. Ghee
 Office of Public Affairs/Ms. Williams
 Office of Innovative Partnerships Program Office/Ms. Simms
 Office of Program and Institutional Integration/Ms. Hoover
 Office of the General Counsel/Ms. Burns
 Office of the General Counsel/Ms. Harris
 Office of the Inspector General/Ms. Richardson
 Office of the Inspector General/Ms. Campbell
 NASA Shared Services Center/Ms. Clarke
 NASA Shared Services Center/Ms. Cantillo

Directives Managers, NASA Centers

Ames Research Center/Ms. Snow-Broadway
 Dryden Flight Research Center/Ms. Meske
 Dryden Flight Research Center/Ms. Agin
 Glenn Research Center/Ms. Hall
 Goddard Space Flight Center/Ms. Keffer
 Goddard Space Flight Center/Mr. Kerns
 Jet Propulsion Laboratory/Ms. Mitchell
 Johnson Space Center/Ms. Baker
 Johnson Space Center/Ms. Medina
 Kennedy Space Center/Ms. Parker
 Langley Research Center/Ms. Johnson

Marshall Space Flight Center/Ms. Fowler
Marshall Space Flight Center/Ms. Wills
Stennis Space Center/Ms. Nelson
Stennis Space Center/Ms. Pharr

Financial Management Requirements/NASA Procedural Requirements Conversion Table Listed by NPR Number

NPR		FMR		
#	Title	#	Ch	Title
9010.1	Financial Management Requirements Overview	1	1-2	Overview
9010.2	Financial Management Operating Procedures and the Continuous Monitoring Program	19	All	Financial Management Operating Procedures and the Continuous Monitoring Program
9010.3	Financial Management Internal Control	9	All	Internal Management Controls
9020.1	Definitions of Financial Management Terms	1	3	Overview
9050.2	Advances and Prepayments	6	6	Accounting (Advances and Prepayments)
9050.3	The Antideficiency Act	10	All	The Antideficiency Act
9050.4	Cash Management and Improper Payments	15	1,2,9,10	Cash Management
9050.5	Cash Management for Contracts	13	All	Contract Financial Management
9060.1	Cost Accruals	7	1	Cost Accruals
9090.1	Reimbursable Agreements	16	All	Reimbursable Agreements
9095.1	Working Capital Fund Policies and Requirements	17	All	Working Capital Fund Policy and Requirements
9130.1	NASA Financial Information Systems	2	All	Financial Information Systems
9200.1	Accounting General Overview	6	1	Accounting (General Overview)
9210.1	Cash and Fund Balance with Treasury	6	2	Accounting (Cash and Fund Balance with Treasury)
9220.1	Journal Voucher Preparation and Approval and Intragovernmental Transactions	6	11,12	Accounting (Journal Voucher Preparation and Approval)
9250.1	Property, Plant, and Equipment and Operating Materials and Supplies	20	All	Property, Plant, and Equipment and Operating Materials and Supplies
9260.1	Revenue, Unfunded Liabilities and Other Liabilities	6	8-10	Accounting (Unearned Revenue and Other Liabilities/Environmental and Other Liabilities/Revenue, Other Financial Sources, and Gains)
9290.1	Special Accounts	18	All	Special Accounts
9310.1	External Reports - Accounting	8	1-12, 14-18	External Reports - Accounting
9311.1	External Reports - Budget	8	13, 19-28	External Reports - Budget
9420.1	Budget Formulation	4	3-8	Budget Formulation

**Financial Management Requirements/NASA Procedural Requirements
Conversion Table Listed by NPR Number (continued)**

NPR		FMR		
#	Title	#	Ch	Title
9470.1	Budget Execution	5	All	Budget Execution
9610.1	Accounts Receivable	6	3	Accounting (Accounts Receivable)
9615.1	Accounts Payable	6	7	Accounting (Accounts Payable)
9620.1	Payroll	11	All	Payroll
9631.1	Disbursements	15	3,6,7,8	Cash Management
9635.1	Billings and Collections	15	4,5	Cash Management
9645.1	Claims for Erroneous Payment of Pay and Allowances, Travel and Transportation, Relocation Expenses and Allowances	15	11	Cash Management
9660.1	Vital Records and Emergency Operations	1	4	Overview
9680.1	NASA's Management of Grants and Cooperative Agreements	14	All	Grants Financial Management
9690.1	Investments	6	5	Accounting (Investments)
9700.1	Travel	12	All	Travel

Financial Management Requirements/NASA Procedural Requirements Conversion Table Listed by Former FMR Number

FMR			NPR	
#	Ch	Title	#	Title
1	1-2	Overview	9010.1	Financial Management Requirements Overview
1	3	Overview	9020.1	Definitions of Financial Management Terms
1	4	Overview	9660.1	Vital Records and Emergency Operations
2	All	Financial Information Systems	9130.1	NASA Financial Information Systems
4	3-8	Budget Formulation	9420.1	Budget Formulation
5	All	Budget Execution	9470.1	Budget Execution
6	6	Accounting (Advances and Prepayments)	9050.2	Advances and Prepayments
6	1	Accounting (General Overview)	9200.1	Accounting General Overview
6	2	Accounting (Cash and Fund Balance with Treasury)	9210.1	Cash and Fund Balance with Treasury
6	11,12	Accounting (Journal Voucher Preparation and Approval)	9220.1	Journal Voucher Preparation and Approval and Intragovernmental Transactions
6	8-10	Accounting (Unearned Revenue and Other Liabilities/Environmental and Other Liabilities/Revenue, Other Financial Sources, and Gains)	9260.1	Revenue, Unfunded Liabilities and Other Liabilities
6	3	Accounting (Accounts Receivable)	9610.1	Accounts Receivable
6	7	Accounting (Accounts Payable)	9615.1	Accounts Payable
6	5	Accounting (Investments)	9690.1	Investments
7	1	Cost Accruals	9060.1	Cost Accruals
8	1-12, 14-18	External Reports - Accounting	9310.1	External Reports - Accounting
8	13, 19-28	External Reports - Budget	9311.1	External Reports - Budget
9	All	Internal Management Controls	9010.3	Financial Management Internal Control
10	All	The Antideficiency Act	9050.3	The Antideficiency Act
11	All	Payroll	9620.1	Payroll
12	All	Travel	9700.1	Travel
13	All	Contract Financial Management	9050.5	Cash Management for Contracts
14	All	Grants Financial Management	9680.1	NASA's Management of Grants and Cooperative Agreements
15	1,2,9,10	Cash Management	9050.4	Cash Management and Improper Payments

**Financial Management Requirements/NASA Procedural Requirements
Conversion Table Listed by Former FMR Number (continued)**

FMR			NPR	
#	Ch	Title	#	Title
15	3,6,7,8	Cash Management	9631.1	Disbursements
15	4,5	Cash Management	9635.1	Billings and Collections
15	11	Cash Management	9645.1	Claims for Erroneous Payment of Pay and Allowances, Travel and Transportation, Relocation Expenses and Allowances
16	All	Reimbursable Agreements	9090.1	Reimbursable Agreements
17	All	Working Capital Fund Policy and Requirements	9095.1	Working Capital Fund Policies and Requirements
18	All	Special Accounts	9290.1	Special Accounts
19	All	Financial Management Operating Procedures and the Continuous Monitoring Program	9010.2	Financial Management Operating Procedures and the Continuous Monitoring Program
20	All	Property, Plant, and Equipment and Operating Materials and Supplies	9250.1	Property, Plant, and Equipment and Operating Materials and Supplies